

SENATE BILL 994

Q4

11r3139

By: ~~Senators Jones-Rodwell and Madaleno~~, Madaleno, Currie, King, Manno,
and McFadden ~~McFadden, and Forehand~~

Constitutional Requirements Complied with for Introduction in the last 35 Days of
Session

Introduced and read first time: March 21, 2011

Rules suspended

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted with floor amendments

Read second time: March 27, 2011

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax – Alcoholic Beverages – Supplementary Appropriation**

3 FOR the purpose of altering the rate of the sales and use tax imposed on the sale of an
4 alcoholic beverage; ~~requiring the Comptroller to distribute certain revenue from~~
5 ~~the sales and use tax on the sale of an alcoholic beverage to the General Fund of~~
6 ~~the State;~~ making this Act a supplementary appropriation to fund a certain
7 waiting list initiative for the Developmental Disabilities Administration;
8 requiring the Governor to include certain amounts in the budget bill for certain
9 fiscal years for certain purposes; and generally relating to the sales and use tax
10 imposed on the sale of an alcoholic beverage and a supplementary
11 appropriation.

12 ~~BY repealing and reenacting, with amendments,~~
13 ~~Article – Tax – General~~
14 ~~Section 2-1302.2~~
15 ~~Annotated Code of Maryland~~
16 ~~(2010 Replacement Volume)~~

17 BY adding to
18 Article – Tax – General
19 Section 11-104(g)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by
amendment.



1 Annotated Code of Maryland
2 (2010 Replacement Volume)

3 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
4 MARYLAND, That the Laws of Maryland read as follows:

5 **Article – Tax – General**

6 ~~2-1302.2.~~

7 ~~(A) After making the distributions required under §§ 2-1301 through~~
8 ~~2-1302.1 of this subtitle, OF THE SALES AND USE TAX COLLECTED ON THE SALE~~
9 ~~OF ALCOHOLIC BEVERAGES UNDER § 11-104(C) OF THIS ARTICLE, THE~~
10 ~~COMPTROLLER SHALL DISTRIBUTE TO THE GENERAL FUND OF THE STATE THE~~
11 ~~REVENUE ATTRIBUTABLE TO A SALES AND USE TAX RATE IN EXCESS OF 6%.~~

12 ~~(B) AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-1301~~
13 ~~THROUGH 2-1302.1 OF THIS SUBTITLE AND SUBSECTION (A) OF THIS SECTION,~~
14 ~~the Comptroller shall pay into the Transportation Trust Fund established under §~~
15 ~~3-216 of the Transportation Article:~~

16 ~~(1) for each fiscal year beginning before July 1, 2013, 5.3% of the~~
17 ~~remaining sales and use tax revenue; and~~

18 ~~(2) for each fiscal year beginning on or after July 1, 2013, 6.5% of the~~
19 ~~remaining sales and use tax revenue.~~

20 11-104.

21 **(G) THE SALES AND USE TAX RATE FOR THE SALE OF AN ALCOHOLIC**
22 **BEVERAGE, AS DEFINED IN § 5-101 OF THIS ARTICLE, IS:**

23 **(1) FOR A SALE ON OR AFTER JULY 1, 2011, BUT BEFORE JULY 1,**
24 **2012, 7% OF THE TAXABLE PRICE OF THE ALCOHOLIC BEVERAGE;**

25 **(2) FOR A SALE ON OR AFTER JULY 1, 2012, BUT BEFORE JULY 1,**
26 **2013, 8% OF THE TAXABLE PRICE OF THE ALCOHOLIC BEVERAGE; AND**

27 **(3) FOR A SALE ON OR AFTER JULY 1, 2013, 9% OF THE TAXABLE**
28 **PRICE OF THE ALCOHOLIC BEVERAGE.**

29 SECTION 2. AND BE IT FURTHER ENACTED, That for fiscal year 2012 only
30 and from only those additional revenues resulting from this Act that are credited to
31 the General Fund for fiscal year 2012, and from no other funds, and subject to the
32 provisions of law relating to budgetary procedure to the extent applicable, the amount
33 specified below, or as much thereof as required to accomplish the designated purpose.

1 is hereby appropriated and authorized to be disbursed from as much of those
2 additional revenues as are received by the State:

3 M00M01.02 Community Services

4 In addition to the amount appropriated in the budget bill for fiscal year 2012, to
5 supplement the appropriation for fiscal year 2012, the following amount to be used to
6 fund a Waiting List initiative for the Developmental Disabilities Administration.
7 Priority shall be given to individuals in the Crisis Prevention and Crisis Resolution
8 categories of the Waiting List:

9 General Fund Appropriation \$5,000,000

10 SECTION 3. AND BE IT FURTHER ENACTED, That the Governor shall
11 include at least \$10,000,000 in the budget bill for fiscal year 2013 and at least
12 \$15,000,000 in the budget bill for fiscal year 2014 to fund a Waiting List initiative for
13 the Developmental Disabilities Administration. Priority shall be given to individuals
14 in the Crisis Prevention and Crisis Resolution categories of the Waiting List.

15 SECTION ~~2~~ 4. AND BE IT FURTHER ENACTED, That this Act shall take
16 effect July 1, 2011.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.